EMPLOYEE VS INDEPENDENT CONTRACTOR

Workers are generally considered employees unless the employer can clearly demonstrate that an employer-employee relationship does not exist, i.e. if they meet THE COMMON LAW TEST as established by IRS. For the purpose of expediting and complying with the guidelines please complete the questions below, where applicable:

YES	NO	
☐	☐	1. Must comply with employer's instructions about the work
☐	☐	2. Receive training from or at the direction of the employer
☐	☐	3. Provide services that are integrated into the business
☐	☐	4. Provide services that must be rendered personally
☐	☐	5. Hire, supervise and pay assistants for the employer
☐	☐	6. Have a continuing relationship with the employer
☐	☐	7. Must follow set hours of work
☐	☐	8. Work full-time for an employer
☐	☐	9. Do their work on the employer's premises
☐	☐	10. Must do their work in a sequence set by the employer
☐	☐	11. Must submit regular reports to the employer
☐	☐	12. Receive payments of regular amounts at set intervals
☐	☐	13. Receive payments for business and/or traveling expenses
☐	☐	14. Rely on the employer to furnish tools and materials
☐	☐	15. Lack a major investment in facilities used to perform the service
☐	☐	16. Cannot make a profit or suffer a loss from their services
☐	☐	17. Work for one employer at a time
☐	☐	18. Do not offer their services to the general public
☐	☐	19. Can be fired by the employer
☐	☐	20. May quit at any time without incurring liability

If the employer has determined, after completion of this test, that an employer has the right to control and direct what a worker does and how he or she does it, an employer-employee relationship exists. PLEASE SUBMIT AN APPROVED TIME AND ATTENDANCE REPORT TO THE PAYROLL OFFICE IN ACCORDANCE WITH THE BIWEEKLY PAYROLL SCHEDULE. IF THIS IS A NEW EMPLOYEE YOU MUST CONTACT THE OFFICE OF HUMAN RESOURCE MANAGEMENT FOR ADDITIONAL INFORMATION. FURTHER, THE NEW EMPLOYEE IS REQUIRED TO COMPLETE TAX FORMS WITH THE PAYROLL OFFICE. In absence of such control, a worker may be classified as an independent contractor, whereby a service request may be applicable. PLEASE SUBMIT THE SERVICE REQUEST TO THE APPROPRIATE OFFICE (ACCOUNTS PAYABLE OR RESTRICTED FUNDS) FOR PROCESSING.

THIS FORM IS BASICALLY FOR INFORMATION ONLY BUT MAY BE REQUIRED UPON REQUEST.

_____
Consultant Name

Service Request Number _____

FRS Account Number _____